IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 14TH SEPTEMBER 2007 / 23RD BHADRA 1929

OP.No. 12734 of 2002(N)

PETITIONER:

SAMARITAN HOSPITAL, PAZHANGANAD,
KIZHAKKAMBALAM, ALUVA, REPRESENTED BY ITS
ADMINISTRATOR.

BY ADV. SRI.SIBY MATHEW

RESPONDENTS:
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1. STATE OF KERALA, REPRESENTED BY THE
CHIEF SECRETARY, SECRETARIAT, THIRUVANANTHAPURAM.

2. THE PRINCIPAL SECRETARY, TAX DEPARTMENT,
GOVERNMENT OF KERALA, THIRUVANANTHAPURAM.

3. SALES-TAX OFFICER, 2ND CIRCLE,
PERUMBAVOOR.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 14/09/2007, THE COURT ON 14/09/2007 DELIVERED THE FOLLOWING:

ORDER ON CMP NO.21629/2002 IN O.P. NO.12734/2002

DISMISSED:

14.9.2007 SD/-(C.N.RAMACHANDRAN NAIR, JUDGE.)

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF NOTICE U/S.45A OF KGST ACT 1963 NO.N.C.110/2001-02 DT.30.4.2002 ISSUED BY R3.

P2: TRUE COPY OF OBJECTION FILED BY PETITIONER TO EXT.P1 TO R3 DT.25.1.2002.

P3: TRUE COPY OF NOTICE NO.N.C.110/2001-02 DT.30.4.2002 OF R3.

P4: TRUE COPY OF ORDER DT.24.12.2001 IN CMP NO.63959/2001 IN O.P. NO.39064/2001 A.

P5: TRUE COPY OF ORDER DT.24.3.98 IN CMP NO.19356/1997 IN O.P. 10923/1997 A.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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O.P. No.12734 of 2002

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Dated this the 14th day of September, 2007.

JUDGMENT

The issue raised i.e. petitioner's liability for registration under the KGST Act is covered against the petitioner by decision of this court in PRS HOSPITAL V. STATE OF KERALA 2003 (11) KTR 176. The O.P. is accordingly disposed of following the said judgment with direction to the respondents to follow the above judgment in petitioner's case also.

C.N.RAMACHANDRAN NAIR
Judge

pms